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HOUSE BILL 707

43RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1997

INTRODUCED BY

BOBBIE K. MALLORY

AN ACT

RELATING TO TAXATION; AUTHORIZING IMPOSITION OF A MUNICIPAL RECREATION INFRASTRUCTURE GROSS RECEIPTS TAX IN CERTAIN MUNICIPALITIES; REQUIRING A REFERENDUM

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Municipal Local Option Gross Receipts Taxes Act is enacted to read:

"[NEW MATERIAL] MUNICIPAL RECREATION INFRASTRUCTURE GROSS RECEIPTS TAX-- AUTHORITY TO IMPOSE-- PURPOSE-- REFERENDUM --

A. A majority of the members of the governing body of a municipality may enact an ordinance imposing an excise tax on any person engaging in business in the municipality for the privilege of engaging in business. The rate of the tax shall not exceed one-half of one percent of the gross receipts of the person engaging in business. The tax imposed by this section

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1 shall be imposed for a period not to exceed five years. Having
2 once enacted an ordinance pursuant to this section, the
3 governing body may enact subsequent ordinances for two five-year
4 periods subject to the requirements of this section.

5 B. The tax imposed pursuant to Subsection A of this
6 section may be referred to as the "municipal recreation
7 infrastructure gross receipts tax".

8 C. The governing body of the municipality at the
9 time of enacting the ordinance imposing the municipal recreation
10 infrastructure gross receipts tax shall dedicate the revenue for
11 construction, acquisition, equipping, furnishing or renovation
12 of or other improvements to municipal recreation facilities that
13 may include a golf course, swimming pool, tennis courts, sports
14 fields or jogging or walking paths.

15 D. The ordinance imposing the tax in Subsection A of
16 this section shall not go into effect until an election is held
17 and a majority of the voters of the municipality voting in the
18 election votes in favor of imposing the municipal recreation
19 infrastructure gross receipts tax. The governing body shall
20 adopt a resolution calling for an election within seventy-five
21 days of the date the ordinance is adopted on the question of
22 imposing the tax. The question may be submitted to the voters
23 and voted on as a separate question in a general election or in
24 any special election called for that purpose by the governing
25 body. A special election on the question shall be called, held,

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1 conducted and canvassed in accordance with the provisions of the
2 Municipal Election Code. If at the election called pursuant to
3 this section a majority of the voters voting on the question
4 votes to approve the ordinance imposing the tax, the ordinance
5 shall become effective and the tax imposed in accordance with
6 the provisions of the Municipal Local Option Gross Receipts
7 Taxes Act. If a majority of the voters voting on the question
8 disapproves the ordinance imposing the tax, the tax shall not be
9 imposed and the governing body shall not again propose a
10 municipal recreation infrastructure gross receipts tax for a
11 period of one year from the date of the election.

12 E. As used in this section, "municipality" means a
13 municipality that has a population of more than six thousand
14 according to the most recent federal decennial census and that
15 is located in a class B county with a net taxable value for
16 rate-setting purposes for any property tax year of less than
17 ninety million dollars (\$90,000,000). "